

**ORDINANCE NO. \_\_\_\_\_**

AN ORDINANCE TO REORDAIN CHAPTER 40, TAXATION, OF THE CODE OF THE CITY OF NEWPORT NEWS, VIRGINIA, ARTICLE II., REAL ESTATE TAXES, DIVISION 1., GENERALLY, SECTION 40-12, LEVIED; AMOUNT.

WHEREAS, under circumstances specified therein, Section 58.1-3321 of the Code of Virginia requires a special public hearing process when assessments of real property in a locality would result in an “effective tax rate increase;” and

WHEREAS, the application of Section 58.1-3321 is triggered when any annual assessment, biennial assessment or general reassessment of real property in the locality would result in an increase of 1 percent or more in the total real property tax levied in a locality, excluding additional assessments or reassessments due to the construction of new or other improvements; and

WHEREAS, the City Manager reports that the total assessed value of such real property in fiscal year 2022 exceeds last year’s total assessed value by 4.84 percent; and

WHEREAS, the tax rate which would levy the same amount of real estate tax as fiscal year 2021 when multiplied by the new total assessed value of real estate, with the exclusions mentioned above, would be \$1.161 per \$100 of assessed value, which rate is known as the “lowered tax rate;” and

WHEREAS, the difference between the “lowered tax rate” and the tax rate proposed in the City Manager’s recommended operating budget is \$0.059 per \$100 or 4.84 percent, which difference is known as the “effective tax rate increase;” and

WHEREAS, individual property taxes may increase at a percentage greater than or less than the above percentage; and

WHEREAS, the City Council deems it to be necessary to increase the real estate tax rate for fiscal year 2022 above the rate that would produce no more than 101 percent of last year’s real property tax levies, to the same rate as in fiscal year 2021, or \$1.22 per \$100 of assessed value, and to take such action herein to adopt that rate; and

WHEREAS, a public hearing on the proposed “effective tax rate increase” was held on May 11, 2021.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Newport News, Virginia:

1. That Chapter 40, Taxation, of the Code of the City of Newport News, Virginia, Article II., Real Estate Taxes, Division 1., Generally, Section 40-12, Levied; amount, be, and the same hereby is, reordained as follows:

## CHAPTER 40

### TAXATION

#### ARTICLE II. REAL ESTATE TAXES

##### DIVISION 1. GENERALLY

###### Sec. 40-12. Levied; amount.

(a) For the calendar year beginning on January 1, 2002~~20~~, and ending on December 31, 2002~~20~~, and for the calendar year beginning on January 1, 2003~~21~~, and for each and every calendar year thereafter, unless changed, the taxes on taxable real property of public service corporations in the City of Newport News, Virginia, shall be as follows:

- (1) ~~For the period beginning on January 1, 2002, and ending on June 30, 2002, the tax on lands, lots and improvements thereon, and for all other taxable real estate of public service corporations shall be, and hereby is, levied at the rate of one dollar and twenty four cents (\$1.24) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six month period.~~
- (2) ~~For the period beginning on July 1, 2002, and ending on December 31, 2002, unless changed, the tax on lands, lots and improvements thereon, and for all other taxable real estate of public service corporations shall be, and hereby is, levied at the rate of one dollar and twenty seven cents (\$1.27) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six month period.~~
- (3) ~~For the calendar year beginning January 1, 2003, and ending December 31, 2003, and for each and every calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty-seven cents (\$1.27) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (4) ~~For the period beginning on January 1, 2005, and ending on June 30, 2005, the tax on lands, lots and improvements thereon, and for all other taxable real estate of public service corporations shall be, and hereby is, levied at the rate of one dollar and twenty seven cents (\$1.27) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six month period.~~
- (5) ~~For the period beginning on July 1, 2005, and ending on December 31, 2005, unless changed, the tax on lands, lots and improvements thereon, and for all other taxable real estate of public service corporations shall be, and hereby is, levied at the rate of one dollar and twenty four cents (\$1.24) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six month period.~~

- (6) ~~For the calendar year beginning January 1, 2006, and ending December 31, 2006, and for each and every calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty-four cents (\$1.24) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (7) ~~For the period beginning on January 1, 2006, and ending on June 30, 2006, the tax on lands, lots and improvements thereon, and for all other taxable real estate of public service corporations shall be, and hereby is, levied at the rate of one dollar and twenty-four cents (\$1.24) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six-month period.~~
- (8) ~~For the period beginning on July 1, 2006, and ending on December 31, 2006, unless changed, the tax on lands, lots and improvements thereon, and for all other taxable real estate of public service corporations shall be, and hereby is, levied at the rate of one dollar and twenty cents (\$1.20) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six-month period.~~
- (9) ~~For the calendar year beginning January 1, 2007, and ending December 31, 2007, and for each and every calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty cents (\$1.20) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (10) ~~For the calendar year beginning January 1, 2008, and ending December 31, 2008, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and ten cents (\$1.10) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (11) ~~For the calendar year beginning January 1, 2009, and ending December 31, 2009, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and ten cents (\$1.10) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (12) ~~For the calendar year beginning January 1, 2010, and ending December 31, 2010, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and ten cents (\$1.10) on every one hundred dollars (\$100.00) of the assessed value thereof.~~

- (13) ~~For the period beginning July 1, 2013, and ending on December 31, 2013, unless changed, the tax on lands, lots and improvements thereon, and for all other taxable real estate of public service corporations shall be, and hereby is, levied at the rate of one dollar and twenty two cents (\$1.22) per year on every one hundred dollars (\$100.00) of the assessed value thereof, prorated for the six month period.~~
- (14) ~~For the calendar year beginning January 1, 2014, and ending December 31, 2014, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (15) ~~For the calendar year beginning January 1, 2015, and ending December 31, 2015, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (16) ~~For the calendar year beginning January 1, 2016, and ending December 31, 2016, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (17) ~~For the calendar year beginning January 1, 2017, and ending December 31, 2017, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (18) ~~For the calendar year beginning January 1, 2018, and ending December 31, 2018, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.~~
- (19) ~~For the calendar year beginning January 1, 2019, and ending December 31, 2019, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.~~

(~~201~~) For the calendar year beginning January 1, 2020, and ending December 31, 2020, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty-two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.

(2) For the calendar year beginning January 1, 2021, and ending December 31, 2021, and for each calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and all other taxable real estate of public service corporations at the rate of one dollar and twenty-two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.

(b) For the fiscal year beginning on July 1, 2020~~1~~, and ending on June 30, 2021~~2~~, and for each and every fiscal year thereafter, unless changed, there shall be, and hereby is, levied a tax on all lands, lots and improvements thereon, and on all other taxable real estate, except that of public service corporations, and except such lands, lots and improvements thereon and all real estate as is exempt from taxation by the laws of the Commonwealth of Virginia or by ordinance of the City of Newport News, at the rate of one dollar and twenty-two cents (\$1.22) of every one hundred dollars (\$100.00) of assessed value thereof.

2. That this ordinance shall be in effect on and after July 1, 2021.